

In the Claims:

Please amend claims 1 and 13 as follows:

1. (Currently Amended) A magnetic thin film,  
comprising:

a base layer being made of  $\text{FeCoFe}_x\text{Co}_{1-x}/\text{NiFe}$ , in which amount of Ni in the  
NiFe film is  $45 \leq \text{Ni} \leq 85$  wt%; and

a plated layer ~~being formed on~~ directly adjacent to said base layer, said plated  
layer being made of FeCo.

2. (Original) The magnetic thin film according to claim 1,  
wherein a crystal structure of said plated layer has X-ray diffraction peaks of  
bcc (110), bcc (200) and bcc (220), and  
ratio of diffracted intensity of bcc (110) and bcc (200) is  $I_{110}/I_{200} < 0.8$ .

3. (Original) The magnetic thin film according to claim 1,  
wherein a composition of said plated layer is indicated as  $\text{Fe}_x\text{Co}_{1-x}$  ( $50 \leq x \leq 80$   
wt%),  
saturation magnetic flux density ( $B_s$ ) is  $B_s \geq 2.25\text{T}$ , and  
a coercive force ( $H_c$ ) in a direction of a hard axis is  $H_c \leq 600$  A/m.

4. (Original) The magnetic thin film according to claim 1,  
wherein a composition of said plated layer is indicated as  
 $\text{Fe}_x\text{Co}_{1-x}$  ( $65 \leq x \leq 75$  wt%),  
saturation magnetic flux density is  $B_s \geq 2.3\text{T}$ , and  
a coercive force in a direction of a hard axis is  $H_c \leq 400$  A/m.

5. (Original) The magnetic thin film according to claim 1,  
wherein content of Ni in the NiFe part of said base layer is  $45 \leq \text{Ni} \leq 85$  wt%,

and

the NiFe part has a fcc structure.

6. (Original) The magnetic thin film according to claim 1,  
wherein total thickness of said base layer is 100 nm or more, and  
thickness of the NiFe part of said base layer is 10 nm or more.

7-12. (Canceled)

13. (Original) A magnetic head of a magnetic disk drive unit,  
comprising:  
an upper magnetic pole;  
a lower magnetic pole;

a write-gap being formed between said upper magnetic pole and said lower magnetic pole; and

magnetic films being provided to parts of said upper magnetic pole and said lower magnetic pole, which are located at peripheries of said write-gap,

wherein each of said magnetic films comprises:

a base layer being made of  $\text{FeCoFe}_x\text{Co}_{1-x}/\text{NiFe}$ ; and

a plated layer being ~~formed on~~ directly adjacent to said base layer, said plated layer being made of FeCo.

14-17. (Cancelled)